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File No. B Finance/44

Legal Dept

B BRANCH

Subject:—

Forenors Bill No I of 1944

A Bill to amend the Bombay

Finance Act, 1932.

Bom. Act. No IV of 1944

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page 6

1944

File No. B. Finance / 44

Gen. 194 e.

291 - B

Office of the R.L.A.

The draft Bill at page 3, as amended, is in order

2. The draft Statement at page 3, as amended, is in order

3. The subject-matter of the Bill falls under entries Nos. 1,42, 48B and 55 in List II and entries Nos. 13 and 31 in List III in the Seventh Schedule to the Government of India Act, 1935. The subject-matter of Part I of the Bombay Finance Act, 1932, falls, inter alia, under entry 13 of List III in the Seventh Schedule to the Government of India Act, 1935. It contains provision which are repugnant to the Indian Stamp Act, 1899, which is an existing Indian law relating to this entry. The provisions of caluse 2 of the Bill, inasmuch as they provide for continuance of these provisions in Part I of the Bombay Finance Act, 1932, by one year more from 31st March 1944, are repugnant to the provisions of the said existing Indian law. The Bill will have, therefore, to be reserved for the consideration of theGovernor-General with reference to paragraph 2 of the Proclamation and section 107 (2) of the Government of India Act, 1935.

4. Paragraph 3(2) of F.D. note at page 1 ante- :- The presumption made by F.D. is correct. Section 2 of the Bombay Increase in Stamp Duties Act, 1943 (Bom XIV of 1943), provide that notwithstanding anything contained in the Indian Stamp Act, 1899, in its application to the Province of Bombay, thereinafter called the Principal Act, all stamp duties, with certain exceptions, leviable under the principal Act shall be increased by a surcharge at the rates specified in the Schedule. TheBombay Finance Act, 1932 (Bom II of 1932), has increased the stamp duties leviable under the principal Act in certain cases. The Bombay Increase in Stamp Duties Act of 1943, therefore, provids for the increase by a surcharge

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of the stamp duties, legiable under the Stamp Act, 1899, for the time being in force in the Province of ~~Bombay~~ Bombay. The same position obtains in the case of the Bombay Increase in Court-fees Act, 1943 (Box XV of 1943). There is no question, therefore, of the provisions of the Bombay Finance Act, 1932, being affected in any way by the surcharge liviable under these two Acts andno specific provision in that behalf is necessary in the Finance Bill, A provision, the other way, however, appears necessary to the effect that nothing contained in this amending Act or in the Bombay Finance Act, 1932. Will affect the operation of the Bombay Increase in Stamp Duties Act, 1943, and the Bombay Increase in Court-Fees Act, 1943. A provision to this effect has been added in the Bill in caluse 4.

5. The draft notification at page 5 is in order.

Id/P.N.Mcos

2/2/44.

Remembrancer of Legal Affairs.

L.R. to F.D. No. 34- Confl., dated the 2nd February 1944.

Mjr/13/7

4 Cs.

NOTIFICATION

Finance Department,

Bombay Castle, 1944

Government of India Act, 1935

No. 9326/A, In exercise of the powers conferred by sub-section (1) of section 92 of the Government of India Act, 1935, the Governor of Bombay is hereby pleased to direct that the Bombay Finance (Amendment) Act, 19.. (Bom ... * of 1944), shall apply to the partially excluded areas in the Province of Bombay.

Will be filled in by F.D. before issued.

By order of the Governor of Bombay,

Joint Secretary to Government.

Mjr/13/7

4 Cs.

CONFIDENTIAL

VERY URGENT

No. 61-Confl

Legal Department,
Bombay Castle, 23rd February 1944.

From

I.N. Rees, Esquire. Bar-At-Law , I.C.S.,
Secretary to the Government of Bombay;

To

The Secretary to the Governoro of Bombay,

Subject: A Bill to amend the Bomba, Finance Act, 1932.

Sir,

With reference to your Memorandum No. 201(102) dated the 17th February 1944, addressed to Finance Department, on the above subject, I am directed to forward herewith a copy of the Bill to amend the Bombay Finance Act, 1932, prepared by His Excellency the Governor under paragraph (2) of the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935.

2. None of the provisions of the Bill affects any special responsibility of the Governor under section 52(1) of the Government of India Act, 1935, or falls within the purview of caluse (1), (b), (c) or (d) of paragraph XVII of the Instrument of Instructions to the Governor of Bombay.

3. By Bombay Act III of 1943, the operation of the Bombay Finance Act, 1932, was extended upto 31st March 1944. Bombay Act III of 1943 was reserved for the consideration of the Governor General with reference to paragraph (2) of the Proclamation and section 107 (2) of the Government of India Act, 1935. The assent of the Governor General to that Act was communicated to this Department by your letter No. 201 (56) dated the 29t March 1943. The present Bill purports to extend theoperation of the Bombay Finance Act, 1932, with certain amendments for a further period of one year i.e. till 31st March 1945.

4. The subject-matter of the Bill falls under entries Nos. 1,42, 48B and 51 in List II and entries Nos. 13 and 31 in List III in the Seventh Schedule to the Government of India Act, 1935.

P.T.O.

The subject-matter of Part IV of the Bombay Finance Act, 1932, falls inter alia, under entry 13 of List III in the Seventh Schedule to the Government of India Act, 1935, It contains provisions which are repugnant to the Indian Stamp Act, 1899, provisions which are repugnant to the Indian Stamp Act, 1899 which is an existing Indian Law relating to this entry, The provisions of clause 2 of the Bill, inasmuch as they provide for continuance of these provisions in Part IV of the Bombay Finance Act, 1932, by one year more from 31st March 1944, are repugnant to the provisions of the said existing Indian law. The Bill will have, therefore, to be reserved for the consideration of the Governor-General with reference to paragraph 2 of the Proclamation and section 107(2) of the Government of India Act, 1935.

5. I also forward herewith six spare copies of the Bill out of which five copies are for transmission to the Secretary to the Governor General (Public).

6. It is requested that His Excellency the Governor General may be moved to give his assent to the Bill so as to enable this Government to publish the assent before 31st March 1944 as the old Act expires on that day and the new Act must come into force on that date.

I have the honour to be,
Sir,
Yours most obedient servant,

Id/- P.N.M.
23/2/44

Secretary to the Government of Bombay
Legal Department.

Thorugh :

The Joint Secretary to the Government of Bombay,
Finance Department.

Mjr/13/7

4 Cs.

No. 201(102)

Office of the Governor's Secretary
Government House,

Bombay , 9th March 1944.

From

D. Symington, Esquire, CIE. ICS
Secretary to the Governor of Bombay

To

The Secretary to Government,
Legal Department, Bombay.

Subject:- The Bombay Finance (Amendment) Bill, 1944

Sir,

With reference to you letter No. 61-Confl dated the 23rd February 1944, on the above subject, I am directed to forward herewith the copy of the Bombay Finance (Amendment) Bill, 1944, with His Excellency the Governor-General's assent signified thereon.

Your obedient servant,

Sd/-

for Secretary to the Governor of
Bombay.

Mjr/13/7
4 Cs..

Acts.

Publication of the Bombay Finance (Amendment) Act, 1944,

GOVERNMENT OF BOMBAY.
Legal Department.
Resolution No.2403
Bombay Castle, 30th March 1944.

Letter to the Secretary to the Governor, No. 61 . Confidential, dated the 23rd February 1944.

Letter from the Secretary to the Governor, No. 201 (102), dated the 9th March 1944.

"With reference to your letter No. 61-Confl . dated the 23rd February 1944, on the above subject, I am directed to forward herewith the copy of the Bombay finance (Amendment) Bill, 1944, with His Excellency the Governor-General's assent signified thereon."

RESOLUTION.- The law should be published as Bombay Act No. IV of 1944, in the Bombay Government Gazette dated the 30th March 1944.

2. The Act should be translated into Marathi, Gujarati, Kannada and Hindustani (in Urdu and Devnagari sceipts) and the translations should be published in the Bombay Government Gazette.

3. A copy of the Act should be forwarded to the Finance Department.

By order of the Governor of Bombay
Sd/- S.L.Chaudhari 30/3
P.N.Kcos
Secretary Government.

Press, Bombay
a request that 15
rwarded to the

) with a
) copy of
) the Act.
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Bom Act No N

~~GOVERNOR'S BILL No. I~~ OF 1944.

A Bill to amend the Bombay Finance Act, 1932.

Bom. II of 1932.

WHEREAS it is expedient to amend the Bombay Finance Act, 1932, for the purposes hereinafter appearing;

26 Geo. 5, Ch. 2.

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

NOW, THEREFORE, in exercise of the said powers, the Governor of Bombay is pleased to make the following Act:—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Finance (Amendment) Act, 1944.

(*2*) It shall come into force on the 31st day of March 1944.

Bom. II of 1932.

Amendment of section 2 of Bom. II of 1932.

2. In sub-section (*3*) of section 2 of the Bombay Finance Act, 1932 (hereinafter called the said Act), for the word "twelve" the word "thirteen" shall be substituted.

Amendment of section 22 of Bom. II of 1932.

3. (*1*) In section 22 of the said Act, for the figures '$7\frac{2}{3}$' the figure '7' and for the figures '$3\frac{5}{6}$' the figures '$3\frac{1}{2}$' shall be substituted.

(*2*) Nothing contained in this section shall affect the liability of any person to pay the Urban Immoveable Property tax in respect of any building or land or portion thereof, for any period prior to the date of the coming into force of this Act at the rate at which it was leviable before such date.

Savings.

4. The provisions of this Act and of the said Act shall be in addition to and not in derogation of the provisions of the Bombay Increase in Stamp Duties Act, 1943, and the Bombay Increase in Court-fees Act, 1943.

Bom. XIV of 1943.
Bom. XV of 1943.

STATEMENT.

The Bombay Finance Act, 1932, containing provisions for the imposition of an Electricity duty, enhanced Stamp duties and Court-fees and the Urban Immoveable Property tax expires on the 31st March 1944. Government has decided that the Electricity duty and the enhanced Stamp duties and Court-fees should be continued for another year without reduction and that the Urban Immoveable Property tax should be continued for another year at rates reduced from $7\frac{7}{8}$ % to 7 % and $3\frac{5}{8}$ % to $3\frac{1}{2}$ %.

BOMBAY : PRINTED AT THE GOVERNMENT CEN